



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

December 7, 2018

Via E-mail

Mr. Daniel J. D'Arrigo  
Chief Financial Officer  
MGM Resorts International  
3600 Las Vegas Blvd. South  
Las Vegas, NV 89109

**Re: MGM Resorts International  
Form 10-K for the year ended December 31, 2017  
Form 10-Q for the quarterly period ended March 31, 2018  
Filed March 1, 2018 and May 7, 2018, respectively  
File No. 001-10362**

Dear Mr. D'Arrigo:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate  
& Commodities